



STATE OF MICHIGAN

**Family
Independence
Agency**

Memo

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To: Musette Michael, Deputy Director
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Date: May 10, 2004

From: Rita Barker, Director
Office of Internal Audit

Subject: Audit of Cass County Friend of the Court
Audit #2004-036, Period: 10/1/002- 9/30/03

The Cass County Friend of the Court (FOC) had a contract with the Michigan Family Independence Agency (FIA) to enforce all orders of support over which Cass County FOC had jurisdiction, to locate absent parents, and to provide certain reports on child support collections to the FIA. Cass County FOC billed FIA monthly under the actual cost reimbursement billing method. FIA reimbursed Cass County for their costs based on the Federal IV-D Program regulations.

We performed an audit of the costs submitted for reimbursement by the Cass County FOC for the period October 1, 2002 through September 30, 2003. We performed audit tests that we determined were necessary to determine if costs charged were proper, accurate, documented, and charged in accordance with the terms of the contract.

Based on our audit, we concluded that the costs charged were proper, accurate, documented, and charged in accordance with the terms of the contract.

Please contact me if you have any questions regarding this audit.

c: M. Stephens
D. Moroz
L. Champagne
M. Scieszka
D. Noworyta